1943-944

G. R. S. IX-5]

Previous references.

L. B. 3-74
" 2-72
" 2-69
" 2-72 (1A + 1B)

Later references.

1876-77

191

(L B)

File No. 26-76

Serial Nos.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-76

M. ~~Part~~ B for Feb/1880

SUBJECT.

Levy of the Local Cess on Sayer and ~~Abk~~ Abkari Collections in Several Taluks.

W D 1250—GPB—30,000 - 28-1-19

Entered

Local Govt.

Precis

No. 312 dated 25th April 1870

In April 1870 the Survey & Settlement Commissioner brought to notice that in Mysore, in accordance with the practice prevailing in the Bombay Presidency, after the settlement of a taluk, access for local purposes of one anna on the rupee was imposed on the plough tax chargeable on taluks which had not come under the operation of the Survey; the latter he stated was quite insufficient to be applied to local purposes and produce any decided effect. The objections raised against the plough tax were that in the ryotwar cultivation of the Malnad the ploughs were not at all used the cultivation being carried on by hand labor, and that the Malnad tracts, in which this kind of cultivation prevails are those which, tho' assuming

(As the Plough tax has been superseded by the Local Fund Cess, the matter in the after correspondence relating to the former has been omitted in this summary.)

3. The following, which is taken from a letter* addressed to the Govt. of India, is a condensation of the opinions held by the several officers consulted, & the views of the local Govt. on the subject of the imposition of the new rate of Local Fund Cess on the inamveyed taluks of Mysore in substitution of the Plough tax cess.

(Par. 2) "Under the terms of the Mysore "Survey and Settlement Guarantee, "a Local Fund cess of one anna "in the rupee or 6¼ per cent, "is levied in addition to the "Survey assessment on Govt. "lands and in the Survey "valuation on the recorded "value of the inam lands in "all settled taluks, for the "construction and repair of

* No. 5595 / R. 262 dt. 4 Feb. 71.

roads, education purposes, or such other local objects as may be deemed necessary; and unless the Government of the Province as completed, the Government available from this cess shall be set aside for the provision of such objects as aforesaid.

(3) Next as to the present time only, a statement of a total of 83 Local Funds has been settled; of which only Local Fund cess is levied in the settled tahsils on the following land assessed, at a rate of one per cent on the annual value of rents holding which is realised altogether during the past year the comparatively small sum of Rs. 78,000. It has therefore been felt that the application of the levying rates of Local Fund cess in a modified form, to the resettled tahsils, as urgently needed to meet the requirements

on ploughs such annually	In towns	——	6 as.
	Tahsil	——	4 —
	Large villages	—	3 —

"throughout the Province, &
"that in lieu of it a Local
"Fund Cess at the rate of
"half an anna on the
"rupee of the assessment
"on Govt. lands, and of the
"recorded value of Inam
"holdings, and of the
"collections under the
"head of "Sayer" including
"the Abkari or excise &
"Sopari be levied in all
"the unsettled taluks in
"Mysore, the said arrangement
"ceasing and determining on
"the completion of the settle-
"ment in any taluk,
"when the provisions of
"the Survey Guarantee come
"into operation therein.
"7.) The levy of the Local
"Fund Cess under the Survey
"Guarantee having been
"already provided for in
"that instrument, & having
"been for some time past
"in operation in accordance

"Velel-mut

with the provision that the Chief
Engineer was necessity for
extending the B.C. Bay Local
Fund Act (VII 1907) to the
Province as suggested by
Col. Anderson while
proceeding with the question
of N.E. Provincial trade
the imposition of the cess
on Mayor collections to the
diversions of the Quarantee
under the Act, and he
was disposed to think that
it might with advantage
be also extended to Notary
and Public Forms of Contracts.
(2) He was directed to
enclose to and that
Col. Prudden does not
advocate the imposition of
the Dunsmuir Rate of Local
Fund Cess on the un-
settled Lands of Import,
because the assessment
as at present levied is
thing we must unequal
it appears to him that
without the benefits of
the Survey Guarantee Settlement
under legislative which

probably operate with
hardship in some cases.
(4). Until this proposal
met with the approval
of H.E. in C. Col. made
proposes that it should
come into operation from
the beginning of 1871-72."

4. The Govt. of India in their letter quoted marginally conveyed approval of the proposal so far as regards Govt. and Inam lands; but as to "Sayer" including the Rahut or copper & betelnut, further particulars were called for, in order to know on what property they were assessed, and what was the probable income that would be realized from the cess on these collections. further information was required in regard to abkari & toddy farms & contracts

No. 213 dt. 1st June 71.

5. Under the authority conveyed in the above it was notified that "in substitution of the Plough tax and other local fund cesses now levied on the surveyed

† No. 105 dt. 10 June 71

talukas of Ongole a Local
Fund cess at the rate of
half an anna on each
rupee of assessment will
pending the introduction
of the Survey & Settlement
thereon be imposed on all
lands in such talukas,
which will be devoted to
the construction & repair of
roads & educational purposes,
and to such other
objects as may be deemed
necessary. Local Fund cess
at the above rate will be
levied on all Inam lands
in such talukas on the
recorded value of the Inam
which will be subject to
revision in the course of the
Settlement by the Inam Com.
and on all Nairgotta &
Malkat jodi lands on the
fixed annual rent payable
on such lands to Govt

The levy of the new
rate of Local Fund cess as
above will take effect from

"the commencement of the
"current year, from which
"date that of the Ploughtax
"and other Local Fund
"Cess hitherto levied in
"each in all municipal talukas.

"On the introduction of the
"Survey Settlement into any
"taluka, the Survey rate of
"Local Fund cess will be
"levied therein in accordance
"with the Survey rules on
"this subject"

6. In compliance with the requisition (vide conclusion of para. 4 above) the following is the report that was communicated.— X

No. 1321 dt. 15th June 71
47

(2) "The proposal to impose the
"cess on the "Sayer" collections
"was made in accordance
"with the principle understood
"to be contemplated in the
"Bombay Act. III of 1869. Sec.
"6 of which directs the levy
"from every person of ×××
"'Sayer' Income of a cess not
"exceeding one anna in every

rupee payable by such farmer in respect of such farm. The Halat on excise duty on coffee is levied in lieu of land tax as it has been specially exempted by Govt from the taxes on which coffee is cultivated in Mysore the excise duty on Betel-nut is strictly a planter duty, the gardens in which thus pay a special yearly government assessment on that class of land.

"The amount" of collections made after June from the past year or 1869-70 given in the ~~margin~~ margin.

Halat on coffee — 66978 13-3

Do Betelnut — 542529-0-2

(3) The character of the todry contract in this province appeared to the Chief Comr to justify the application of the Local Fund as usually with the "Halat" on coffee. Under the Revenue Survey rules, the Date dues from which todry is drawn, on all occupied lands which have hitherto been exempted as Govt tree, will

all become the property of the occupiers of such lands, & the tody farmers will be wholly dependent on the groves of this tree scarcely ever, which abound all over the country. No land tax is leviable on the lands occupied by such groves, & the tody revenue may fairly be regarded as a substitute for such tax. If it is true that the imposition of a Local Fund cess on Tody Contracts will really result in a diminution pro tanto of the Govt. revenue from such contracts, as the contractors will doubtless reduce their bids for the latter by the aggregate amount of the cess in each case, but the C. Commissioners think that the cess should nevertheless be levied and credited to the Local Funds."

"(4)" The case of the Abkary Revenue has no such special grounds on which the

imposition of a Local Fund
was on the assumption realized
time which can be advocated, but
working of the objects of the
establishment of local funds
and the very important
which they will afford to
the various purposes in
every way on this State,
I do. In Deference of opinion that
the levy of the cess on
Lands in the case of
Kilkenny, as well as under
income is a measure
deserving consideration. I
beg respectfully to
recommend its being adopted
for a term of three years at
least as an experiment, by
which the Local Funds
throughout the
country may, it is hoped, be
put on a fair working order
(5) I wish to submit one
observation that there is one other
point connected with
this subject that worthy of
consideration. It is intended
that the Funds raised from

"the cess in question shall
be strictly applied to the
"improvement of the District
"within which they are
"levied. But there can be
"no doubt that in some of
"the more sparsely populated
"& backward talukas in which
perhaps the greatest necessity
exists for a liberal expenditure
"for Local Works and
"purposes, the amount of
"funds realized from the
"cess will be quite unequal
"to the requirements of such
talukas. Should the C. Comr's
"proposals, as set forth in
"this letter, be sanctioned by
"H.E. in Council, the proceeds
"of the cess on the Payer collections
"on Betel nut, and Abkary
"and Toddy income would
"provide the means of
supplementing, when necessary,
"the Local revenues of such
"talukas, or of meeting the cost
"of other much required Local
"Works of a General character, such
"as the establishment of

of Indian Model Farms, which are very unwisely minded in connection with the efforts that are being made for the improvement of Agriculture throughout the Province

No. 372 P. dt. 24 Oct. 71

7. The Govt of India in 1869 stated that H.E. in Council was pleased to sanction as an experimental measure for 3 or 4 years the proposal that in lieu of the Govt. share of one anna per Rupee, a cess of half an anna should be levied on the unsurveyed talukas of Guzerat on the assessment of Govt lands and the recorded (valued) inam holdings & also on all talukas of the Province on the collections under the head of Sayer including the talukas in Upper Scinde and in Aden & Govt Contracts. the proceeds of

'this cess to be credited to
'local funds & to be expended
'on local improvements.'

2. In continuation of the Notification* published in June 71, it was notified* that, under the authority conveyed in the letter quoted in the preceding para,

"the local fund cess of
"half an anna in each
"rupee of Govt. assessment
"on lands in the surveyed
"talukas of Mysore, will be also
"levied on each rupee of the
"collections under the
"head of "Sayer" including the
"Abkari on coffee, cardamoms
"and Betel nut, and
"Abkary including Toddy
"Contracts, the proceeds to
"be expended on local
"improvements &c. as described
"in the end of para 1 of the
"Notification of 10 June.

With reference to the above

* No. 105 dt 10 June 71

* No. 312 dt 14 Oct 71.

No. 4274-6/21 dy. 14 Nov 1871.

the Ordinary circular was issued. "The receipts from this source from the Kalahan coffee and cardamoms will be expended locally, as in the case of the cess embarked and the assessments on land, but the proceeds from the Kalahan Betelnut and from Abaca collections will be deposited as a separate general fund in the Dy Asstt Genls books for expenditure under the Chief Commissioners in any part of the Province in which such special assistance appears to be required.

"As regards the appropriation of the Ordinary local fund cess, as noticed under this and the previous Notification No 105 dy 10 June last it is intended to make hereafter a definite allotment per the several heads of expenditure contemplated

in para 1 of Notification
No. 105, but it will ××× be
sufficient at present to
divide the receipts - whether
in the surveyed or un-
surveyed Taluks - into 25
shares, and to allot them
as shown in the margin,
it being understood that
this is only temporarily
authorized for the sake of
convenience and to enable
the officers concerned to
frame their Budget
proposals accordingly.

The proportion of the 6 00
allotted to Education will
appear under a separate
head in the Dy Asst. Govt's
Accounts, the amount
being credited accordingly
as in the District Accts.

The measure published
in the Notification of this
date is to be tried
experimentally for 3 or 4 years,
but (it is to be observed that)
it is intended that the

Education	6
Public Works, Roads etc	16
Dispensaries, Hospitals, Staging Bungalows etc	3
	25

× 14 ÷ Nov 2/21

Survey rate of the Local
Fund cess should be levied
on the collections in question
within each Taluk as to
settlement is completed

The cess will not however
be levied in the case of
any existing contract, but
in any case a question of the
equivalent should not be
decided. In Transfer to the
Local Fund Account from
the receipts from such contracts.

In the case of Abkary
collections the deduction
will have to be made
as regards Still-head Duty,
and all Abkary
arrears sold by auction
will be likewise liable
an arrangement of the
amount of the cess on the
price realized

No. 505/120 of 9 January 1872

9th January 1872 The Collector
requested instructions
on the following points.
1st Whether the Local
Cess should be levied on

sales of Kulbarnee Lands, of Amans or enclosed gardens and of purple produce &c. which are credited to land revenue. Were items be stated were sold by public auction like the Coffeeany and Coolly contracts, were, in his opinion, should be similarly liable to the local cess.

2nd Whether the cess should be levied on fractions of a rupee. If so, the Supt. stated, that, in order to avoid the difficulty the collecting officers would find in having to calculate the cess in every instance, it was very desirable that a scale similar to that noted in the margin should be fixed.

On sums below one anna — None

From	1	to	2 annas	1
"	2	to	4 — do	2
"	4	to	8 — do	3
"	8	to	12 — do	4
"	12	to	14 — do	5
"	14	to	16 — do	6

3rd Whether the cess should be levied upon the Sayer collections made on behalf of the Sirkar. He represented that the Sirkar

further that the other
recommendations are accepted
and the payment of
Local cess at one per cent
on the Rent collected from
proprietors, on condition that
they should bear the
entire cost of constructing
certain roads within the
limits of the Jagir and
that thereafter the cess on
execution suits from, be
credited to that Fund for
expenditure on those roads

10. His last suggestion named
the approval of the C. Comr
In regard to the other points
and other references of the Chiefs
of Divisions were informed that
the Local Fund cess of half
an anna on every rupee
should be imposed on the
revenue derived from the
several sources indicated in
the margin and should be
levied in addition to the
rate directed from the net
proceeds realized from such

† No. 1910/16 dt. 2d June 176.

† Innoydmy Suptt's No. 141 dt. 22d Jany /72
Ashtagram " 724/146 dt 6 Feb. /72
Nagar — " 605/120 dt 9 Jany /72

No. 5764/30 dt. 29 Feb /72

1 † Forest produce of all kinds.
2 — Pasture lands
3 - Unclaimed or "Amani" Jardm
4 - Bugra taxes
5 - Salt pans.

"sources;" and that the rates
specified in the marginal
table should be adopted
in levying the Local
Fund cess on fractions of
a rupee of Sayer Collections &c.
II. The following is a copy
of the communication to the
Comr. of Forests issued from the
D.P.W. Secy's Office and forwarded
to the Genl. Secy. for
information —

"In returning the two
"inclos. of your No. 860 of the 23d
"inst. enquiring of the realiza-
"tions on a/c of timber-sales
"are liable to the half anna
"cess, I am directed to observe
"that the "Forest produce"
"referred to was intended to
"include only such produce,
"the collections of which was
"given on contract & not
"timber &c. cut or collected &
"sold by the Forest Dept. The
"cess is not therefore leviable on
"the latter." The above was
circulated to the Supts. of Revs.

* No. 579-5 dt. 14 March 72
34 /

In annas below one anna—	Pice
From 1 to 2 annas—	—-o-o-1
" 2 to 4 do—	--o-o-2
" 4 to 8 do—	-o--o-3
" 8 to 12 do—	-o-o-4
" 12 to 14 do—	-o-o-5
" 14 to 16 do—	o-o-6

× No. 3-6 dt. 30 July 72

× No. 400 dt. 30— do—

× No. 2449-5-1 dt. 5 August 72—
5-34/1

No. 501/103 dt. 17 Dec'/74

12. He has letter marginally noted the Mayor Conv. reported that in the Chittal dist. Dest. and in the Taluks in which are exempted from the operation of the Forest rules in the Kadur Dist, local cess is levied on the fees paid on licenses obtained for cutting timber & bamboos in the Forests on the authority the C. Conv. Cir No. 5764 dt. 29 Feb'y/72 whereon Forest produce of all kinds is alluded to as subject to the payment of the cess but that in the exempted Taluks of the Shimoga Distrct. the cess is not levied in accordance with G.O.P. Imp letter Dro. 396 dt. 30 Feb'y/72 (vide para 11 above) wherein "Forest produce is defined to include only such produce the collection of which is given on contract. As, in his opinion the issue of Licenses for cutting timber & bamboos on payment of fixed

fees could not be called a
Contract the Comr solicited
instructions as to the liability
or discretion of levying the cess
on the license fees accruing to.

13. The Comr was informed, c/o 1104/115 dt 5th Aug 77
in reply, that the license
fees referred to were not
liable to the payment of
local cesses

14. This office letter c/o 2511/15
dt 10th June 77, conveyed approval
of the Nagar Comrs proposal + c/o 12/29 1/77.
that the local cess levied on
coffee and Abkary realizations
pertaining to the Jaglir of
the Sringeri Mutt from
Decr 1871 should be transferred
to the credit of the Mutt
on condition of the Guru
undertaking the construction
of the roads within the
limits of the Jaglir at his
own cost.

RM

№ 46

Memo.

Docket No 46 of 21st April 1896 from the Commissioner of the Nagar division.

In the above the Commr requests early reply to para 3 of his letter No 505/120 of 9th January 1892 regarding the disposal of local cess realized on Sayer Revenue collected on behalf of the Sringéri mutt.

2. In the reference to the above I beg to invite attention to para 3 of the letter referred to and Sir Richard Meade's orders thereon on the back of the covering docket, concurring in the Superintendent's opinion that the local cess on Sayer Revenue collected on behalf

of Nagar only

is built in question
should be credited
to it for expenditure
on certain roads
within the limits
of the Jahagir, for
constructing which
the Shringeri Jahagir
was exempted from
the payment of the
Local Fund at one
per cent on the assess
which formerly prevailed.
The above orders
do not appear
to have been com-
-municated to the
Superintendent.
From Venkatachapathy
Moodliar's note in
the margin of the
3d para of the letter
referred to it is the effect
"See Chief Commissioner's

orders on the docket of this letter I infer that it was intended that the orders should issue, but it appears to have been overlooked by the drafting Depart.

This office letter No 566 of 12th May 1873 to the address of the Assistant Commissioner (Copies of which were communicated to the Commissioners) regarding local cess on Sayer collections made in Inam villages, is herewith submitted for information. A draft docket to the Commissioner of the Nagar Division is enclosed for approval

BC

Approved Draft 9/5/76 Rama Rau 17/5/76

Inam dy Supt Dr Land Rs
No. 567 of
107

Nagar Land Rs
No: 568 of —
108

No. 117

MYSORE SECRETARIAT

Memo

In reply to this office Circular No. 10876/R. 65- of 4th March 1870, calling for an expression of opinion as to the advisability of levying the local cess on Sayer, Copper Salat & Abkari collections on unsettled talukas @ one anna on each of the rupee the Commissioner of the Nagar Division states that the present system of the public service clearly point to the necessity of augmenting the District Fund in view to relieve charges borne by Provincial Funds &

thereon advocates the immediate carrying out of the proposed measure. He states* that he has already urged* that the additional cess should be levied also on land assumed to admit of the District Fund bearing a portion of the pay and batta of the District Engineer, and that he also recommended the levy of an irrigation cess on wet lands to meet the cost of up-keep of minor tanks

2. The Commr of the Ashtagram Dist* concurs in the desirability of levying the local cess at one anna as proposed His Deputies share his views.

* No. 1291/259 dy 18 March/78.

* No. 760/15-6 dy 29 March/78

No. 45 dy. 8th May 1810

3 The Commr of the Bombay Govt states that having consulted his Deputies, Capts Cunningham & Mr Vishwanyar express themselves in favor of the levy of the cess at the increased rate, the former Officer adding that in the unsettled talukas, the local cess collections on Sayer, Coppee Kabut & abkari Revenue were very low. Capt Ludlow is of opinion that the increased rate should not be introduced till the Revenue survey settlement is completed Col. Pearse himself thinks that as the country is

~~accruing~~
resulting from the
effects of famine, the
Survey & Settlement will
doubtless be pushed
on, in which case we
may with advantage
await the completion
of the Survey before
levying the full rate
on assessed taluks
4. It will be observed
that with one exception,
all are in favor of
the measure proposed
by this Office
5th The Enclosed précis
of the whole correspondence
relating to the introduc
tion of local cess is
submitted for perusal
6 According to the
Statement appended
to this Memo, the total
realizations from local
cess in 1876/77 amounted

to Rs 37626 1 - 13. 9

as shown under. —

	½ anna cess	one anna cess.
Land Revenue	155077-14-11.	145480-15-6
Forest. ——	2158-8-3-	2138-7-3
Abkari ——	20192-3-8 -	30348-11-7
Sayer ——	- 9641-15-11 -	9928-14-3
Salt - ——	19-11-3 -	293-2-0
Limestone —	8-4-0.	
Coffee —	966-13-5-	6-14-4
	188062-12-5	188197-1-7

If the cess under the heading ½ anna is doubled there will be an immediate increase of revenue to the extent of two lacs of Rs but I think it inadvisable to raise the cess on land revenue before survey settle-ment is completed As regards Abkari Sayer & Coffee I think the cess may be at once raised, this would produce an

about
mercure y Rs 30000 —

Rd Shumboo Cj

14/6/71

When he finishes of
subscriptions & Local
Cess for the Old Hospitals
& Lunatic Asylums &c.
&c. expired in 1870-1871,
Col Anderson I think
approved of the following
scheme which may be adopted.
His letter may be put up
[illegible]

Col Anderson in his letter of
25 April 70 proposed to
keep up the same Cess on the
Lunatic Asylums as well as Local
Taluks. Two out of 3 Commrs
and all the Dep. Commrs but
one are in favor of the measure
and although the time seems
inopportune for increasing
the burdens on land, and
objections have been urged
to the measure both on
the ground of the inequality
of the assessment on Lunatic
Taluks, I see no good reason
for continuing a Cess for the
benefit of those Taluks.
The Duffin Gun has ceased, he
opposes the measure, but
the reasons above stated
probably will think of his.
Perhaps it might be well to

ask Col Anderson whether
his subsequent experience
has led him to modify his
opinion expressed in
his letter of 26/6

I incline to cause the
rate but I approve
the suggestion to ask
Col. anderson's opinion
before recommending
this course ask him
also to state whether
in his opinion there
is any thing in the
circumstances of the present
time that would make
such increased rate
inopportune —

DG 24/6

Boyle
27/6

Memo. No 233

Ho. 2437/11. 41 of 1st July 1878

1. As above directed, the
Survey and Settlement Com
was asked - whether he
adhered to the opinion
expressed 8 years ago - as to

the propriety of fixing the
Local cess rate uniformly
in settled and unsettled
talukhs, or whether from the
experience since gained
of the incidence of the
land revenue demand
in the latter class, he
has been led to modify
that opinion

9. In reply Col. Anderson
states that the incidence
of the land assessment
in the unsettled talukhs
of Mysore is undoubtedly
exceedingly unequal, it
being, as a general rule,
lighter on the lands of
people of the influential
classes - officials & others,
than the opposite class.
The difference
between a half anna

and a one anna Local Fund cess, as the survey boundaries states, practically of such a small amount that he sees no objection to the general collection of a one anna Local cess on all lands both assessed and unassessed inclusive.

Submitted for orders

C.W. Thornhill Esq
1/8/78

The necessity to do away with the present system of introducing the local cess of the Survey Estates by 1 anna on settlement of 2 A. on unsettled Estates by Orders by 2/8

The one anna cess is levied under the provisions of S XIII of the Survey Guarantee forming part of the Survey Rules

The 1/2 anna cess was introduced in Sambalpur Post by Mr. Plume see Govt letters Nos 213 & 372 dt 1st June & 24 Aug from Govt of which is embodied

as the accompanying
Memo 4 5 7.

R Thornton Esq
5/7/78

Subj. - Sir R. Meade's
Objections to making one
set of Settle & Musselle
Tables alike as given
in the Abstract of the
Settlement Reports in
the Meerut districts - See
Para 3 - Ry 5/8

Proposes to the Govt of
India the one anna
cess

BBJ 6/8

Perhaps a Statement showing
the No of Tahsils settled &
Musselled respectively -
This Local Cess devoted at
present in an advance for
Famine Relief Works
& estimated out of Local
Cess derivable from this
Settlement Ry 12/8

Rev 1876 D. 478

From The Commissioner
Nagar Division

To

Secretary to Chief Commissioner,
General Department.

(33)

Dated 24th April
Despatched 24th
Received 27 28

ENCLOSURES NOne

General No. 46 : 1876—77.
Rev No. 5

Section 26-76 L.R.
File No 26-76
Serial No

With reference to the 2nd para of this Office letter No. 505 Rev. 120 dt. 9th January 1872, has the honor to request the favor of the Chief Commissioners early instructions regarding the disposal of local cess realized on Sayer Revenue collected on behalf of the Sringeri Mutt

Commissioner

Camp Tantaveri
the 27-4-76

Entered

Rec'a post up thereon vide endorsement No. 5668/6 dated 2nd January 1873 to Taluq.
2/5/76

+ 3rd para

Draft submitted 3/5/76.

Rn 1876 14-

From

To

The Commissioner
Nagar Division

Dated 2nd June
Despatched 3rd
Received 4 May

Section L.B
File No 21-76
Serial No 2

ENCLOSURES NO

General No. 1910
R No. 16

Your docket no: 4607/5
21st April 1876

I am directed to request that you will cause to be prepared a statement of the Octroi collected at the Octroi Post at Bruiguru on behalf of the Municipality during the month of March 1876 and forward the same to this office for information.

"By order

B/S

Asst. Secretary

12.5.76

R.W.X.

8-1200
Nm 314 1877 0108/2

1-23

From The Commissioner Nagar Dip

To

Secretary to Chief Commissioner,
General Department.

Section L B	Dated 9/6
File No 21-76	Despatched 9-6-77
Serial No 3	Received 31/5 1st June

Reg

ENCLOSURES NO 1

General No. 177 } 187 —7
Sec. No. 29

To Secretary Govt of Madras Dy:
Commissioner Nagar Dist: Docket log dated
9th May 77 relative enquiring from
the local Govt issued on Coffee
and Monopoly Realizations
Relating to the Jurisdiction
of the Revenue Inspectors should
be dealt with

by Despatch

31-5-77

22-6-77 Dft 1.11.1

Under the
circumstances stated
the proposal of the
Govt made in the
last para may be
approved BM 11/6

approved

13 6 77 AR (14

13/6

Revd No 171 & 10778.
Thro 69

Nagar Division Comr's Office
Camp Bulletty 24th May 1877

(37)

From

The Commissioner
Nagar Division

To

The Secretary to the Chief Commissioner
of Mysore
Duffer Department

Sir

I have the honor to submit for the Chief Comrs orders Copy of a vernacular docket No 9 of the 19th ultimo, from the Deputy Comrs of the Kadur District enquiring how the local cess levies on Coffee and Abkarry realizations pertaining to the Jahageer of the Shringery Mutt should be dealt with

2. The Gooroo of the Mutt is entitled to the Revenue from Abkarry Sayer, and Coffee, and these three items are managed by Government and the net proceeds minus the cost of establishment are paid to the Mutt monthly.

3 From the correspondence noted on the margin it will be seen that the Mutt has been exempted from payment to Govern. of local cess on the Berij of the Jahageer

1 To Secy no 578/213 dd 23d Decr 1868.
1 From Do 5241/118 dd 3-1-69.
From Do 1685/50 dd 3d Jany
4th July 1877
not recorded

122

in consideration of the Goorroo undertaking at his own cost the construction of Roads within the limits of the Jahageer.

4 In 1872 a question arose regarding the local Cess on the Sayer Revenue of the Jahageer, and the Chief Commissioner was, in his do Let No 1910/16 of the 2nd June 1876, pleased to direct that the Cess should be credited to the Mutt for expenditure on Communications within the Jahageer.

5. The Chief Court's Notification No 312 of 14th November 1873 authorizes the Cess on Sayer, including the Rent on Coffee Cardamums and Rattan Rent; and Abkarry including Toddy Contracts, being expended on local improvements as described in para 1 of the Notification of 10th June 1871. It would therefore appear that the endeavour of the Mutt regarding the local Cess on Sayer may be taken to comprehend the items above enumerated, and that no further authority is requisite to enable me to reply to the reference from the Commr.

6. The accounts in this office show that a sum of ~~Rs~~ 16? being the Cess levied on Abkarry and Coffee realizations of the Jahageer from December 1871 when the incidence of the Cess was extended to the same items, stands credited to the head "XIX Public Debt - Allowances deducted from Sayer and other Collections.

7. If the Chief Commissioner approves

approves this sum will be transferred to the credit of the Mutt and the Goorus declared entitled to the same in future on the conditions already laid down -

I have the honor to be
Sir
Your Most Obedient Servant

Commissioner
Nizam Dominion

Cust

1877 70

General No. 2811
No. 15

Dated 18th June 1877

Section L.B
File No 21-76
Serial No 4

Letter No. 177 dated 29
24½ May 1877 from
the Commissioner of Nazar
~~Deobandha~~ ~~for orders copy~~
~~of a Corrigendum dated~~
~~the 19th of the 14th letter~~
~~from the Secretary of~~
~~State in Council~~ ~~on the~~
proposal that the Local Cess levied on Coffee
and Abkhary realizations
pertaining to the Jaghirs
of the Shimoga Distt from
~~December~~ 1876 be transferred
~~to the Distt Board and~~
~~subjected to the provisions of~~
~~the Local Board Act~~,
together with the sum
~~of Rs 6 collected~~ from
~~December 1876~~ & the credits
of the Road on the Condition
~~that the Board undertook~~ of
the Distt undertaking the
Construction of the Roads

Credited in the Accts under
"Public Debt" Advances
dem'd d. Jagir Sayer & Other
Receipts

within the limits of the
Jagheer at his own cost.

1877

To The Commr. of Rajpur
by Acct. General.

The ~~Comrs.~~ proposal
~~of the Commissioner~~ as
approved.

by Secretary

To. The Commr. of Rajpur
" The. Dy Acct Genl

desp. 18th

Genl. No. 2811
R 15

Sanction is the Commrs
proposals relative to trans-
ferring certain ~~lands~~ valuations
to the credit of the Irrigation
Dept.

R.A.T.

Ex. Vo. 3172 (1)
12 Nov 594

02707
1877
95

From The Commissioner
Nundydroog Division

To

Secretary to Chief Commissioner
General Department.

Dated 24th August 1877.
Despatched
Received 27/8/77

Enclosures No. 1 Map
1 Copy
1 Covering

General No. 101 } 1877—78.
No.

Under the provisions of
rule 29 of the executive
rules for the Excise Department
I have the honor to submit for
the orders of the Chief Commissioner
in Council a petition
dated the 6-2 on
behalf of the Distillers
of the Gudibindenoor
Distillery praying that
excess sale of local
rum issued on liquor
sent to mussulmans

To
Dr Ross.
F.D.
27-8-77
R.R. 28-8-77

As the distillery is
established on a settled
taluk, the still head duty
on liquor passed out
of the distillery
should be surrendered a
local rum of one anna
in the rupee - It matters
not I think, whether
the liquor sent out of the
distillery is for consumption
in a settled or unsettled
taluk. In Nanjanad the
rum is passed at one anna
on the rupee altho' the liquor
is taken out of Nanjanad

Letter No. 953 of 29 August 1877.
266

1473 of 14 August 77
420
for sale in unsettled
taluks. I think the
refund ought to be
refused.
10/9/77

Has the Commissioner any objection
to para 2 of Dy Commissioner's
of 29 June last being sanctioned
by Govt, which will enable
the Commr to explain the
grounds upon which orders
in the case are passed - such
an order, I understand, all liquor
manufactured at Nanjanad
Distillery is supplied to mussulmans
only?
28/9/77

Sabotta.

L. Ste Pardoux et Ste Cère ont beaucoup souffert de la sécheresse et leurs récoltes sont bonnes [illegible]

Le Préfet

Deputy Commissioners Office

No: 953/264.

Kolar District

Kolar 29th June 1877.

To

The Commissioner

Mundydroog Division.

Sir.

I have the honor to Solicit Sanction to the refund of Rs: 61-4-2 to the Distillers of the Gudibandah Distillery in this District under the following Circumstances

2. The Survey Settlement of the Gudibandah Taluk having been Completed in 1876-77, I Ordered that the local Cess on the Still head duty on liquor issued from the Distillery there Should be levied at one anna per rupee, but Rai Bahadur Gidi Mallappa Chetty who is one of the Distillers of the Said Distillery objected to pay the cess at that rate on the liquor issued for Sale in other than the Settled Taluks, which he Said was the practice obtaining in the Bangalore District. Upon reference being made on the

the Subject it has been ruled in Your docket No. 521 dated 21st Instant, that the enhanced rate of the Cess in question should be levied only on liquor issued from the distillery for Sale in the Settled Talukas, the amount which in accordance with the above ruling, should be refunded to the Distillers is as shown below—

Amount of Cess levied at Rs 0-1-0 per Rupee of Still head duty viz Rupees 2240-1-4 under orders from this office—— 1140-11-5

Deduct amount actually due at one anna for liquor taken for Sale in the Settled Taluks and at ½ anna for liquor issued from the distillery for Sale in unsettled Taluks— 78-12-3.

Balance to be refunded to the Distillers—— 61-4-2

2.— The usual refund bill to: Letter with the Vernacular Correspondence Connected with the Case and the Treasury Officers

Officer's Credit Certificate is here-
with Submitted

I have &c

Sydney A. Venkataramiah
for Dy: Commissioner
Kolar District.

No: 1473/420

To

The Commissioner
Bundy Division

Sir

In reply to Your letter No: 284 dated 10th Instant, Calling for, Certain explanations in Connection with a Refund bill for Rs: 61-4-2 Submitted from this Office in June last on behalf of the distillers of the Vandekanda distillery, I have the honor to annex in the Margin the particulars of duty levied on liquor issued to the Settled Salaks from 1st October 1876. to 31st January 1877.

2. With regard to para 3 of Your letter under reply, I beg to state, that the local Cess Collected from Messrs J Berger and B. Ramiah in November 1876 at one anna per rupee of

	Duty levied on Settled Salaks	Duty levied on Settled Salaks
1st October	20	40
November	40	80
December	60	120
January	20	40
Total	140	280

of the Still head duty, were Rupees 22-12-6 and Rs: 6-3-3, respectively. These sums include the payments made by the said two distillers on account of liquor issued to the settled Talukas of Gudibanda at Rs 2-4-0 each, which does not require to be refunded to them. The balances remaining in favor of these individuals are Rupees 20-4-6 and 3-11-3, the exact sums of which viz Rs: 10-2-3 and 1-13-9 have to be refunded to them as detailed in Public market A which now duly attested with the Statement marked B.

3- I do put annexed Statement B the half anna Cess levied from Brs Bazaar for Rs: 349-2-0 and 502-10-0 for December 1876, and January 1877, are Rs: 10-14-9 and 15-11-6.

4. The proceedings, Connected with the Case are herewith duly revised.

I have &c

(Signed) B. Krishniengar.

Dy: Commissioner

Kolar District.

Copy

P.R. James. Manager

in Commissioner

Revenue
Abkary
1877 No. 58

From
The Secretary to the Chief Commissioner
of Mysore, ~~Daftar Department~~.

To
The Commr. Bangalore Dist.

Section L.B.
File No 26.76
Serial No 6

Dated Bangalore 17th September
Delivered from Daftar 19th —
Despatched
Received 20th Octr.

Enclosures No 1 Bill
1 Packet
2 sealed by Dept.
sent under
same cover

~~Daftar~~ General No. 5945
R No. 55

Your docket No. 107 of the 24th August 1877 submitting for sanction a refund Bill for Rs. 61-4-2 in favor of the Distillers of the Gudi-bande Distillery, being the Excess rate of local cess levied on liquor sent to unsettled Talukes.

Requests ~~that the~~ ide
Commr. will be good enough to explain the grounds upon which the order No. 521 quoted in para 2 of the Kolar Dy. Commr. letter No. 953/264 of the 29th June 1877 sub-mitted with the above and also to forward the correspondence which took place in the subject matter of the order reported to above, but is not understood that

R. 25/4/77 R understands

~~understand~~ all liquor manufactured at the Bangalore Distillery does not pay the duty at the full 1 Anna rate"

The enclosure of this letter together with the returned hw: one herewith

"By Order"

Secretary.

from which it will be observed that the one acre sale is levied only on liquor sent for sale in the settled portions of the district Vide authority contained in Chief Commissioners Notification No. 312 dated 14th November 1877.

2. The Vernacular proceedings and the bill returned with the docket under reply, are herewith resubmitted.

14 Nov/77
No 312 Vide
original draft
filed in R. Letter
from Govt
from Govt No 37 R 77
24 Nov/77

Chief Commissioner

12-12-77

1877 OL 333
1441/2

From Chief Commissioner Lahore
Superintendent Police

To
The Secretary to Chief Commissioner,
General Department.

Dated 8th December 1877
Despatched Serial No. ——
Received 12th Dec 1877

Enclosures No. 2 & Roo

General No. 1441 | 1877-78.
No. 1441

Forwarding packet of Gazettes & Circulars as per Enclosure

From — Mr. Cust 30 Nov 1877
To — Mr. Cust 1 Dec 1877
From — Mr. Cust 1 Dec 1877
To — Mr. Cust 3 Dec 1877
From — Mr. Cust 3 Dec 1877
To — Mr. Cust 4 Dec 1877
Chief Commissioner's Office Memo No. 1441 dated 4th December 1877

Has the honor to forward for the information of the Chief Commissioner a copy of the marginally noted correspondence between this Office and the Deputy Commissioner Kangra

13th

1876.

From

The Commissioner

Mundy droog Division

To The Dy: Commissioner

Bangalore District.

Dated 1st November 1876 -

No 801

Forwards copy of a letter No 1609/518 of the 27th ultimo from the Deputy Commissioner of the Kolar District soliciting orders regarding the levy of local Cess on Still head duty in settled Talukas and requests to be informed of the System adopted in the Bangalore District -

(Signed) J. L Rice.

Commissioner

From

The Dy: Commissioner

Bangalore District

To The Commissioner

Mundy droog Division

Dated 15th November 1876

No 813.

Your Docket No 801 dated 1st Instant -

In reply to the above has the honor to state that the enhanced rate of local

local cess, viz one anna per Rupee
of the Still Head (Duty
to be levied only on liquor issued
from the Distillery for Sale in the
settled portions of this District.

(Sd.) Henry L. Nicholls
Offg. Dy. Commissioner

From
The Commissioner
Mundy drong Div.
To The Dy. Commissioner
Bangalore Distt

Dated 25th September 1877.

The Deputy Commissioner
No 413 of 10th November 1876 -

Reverts. The Deputy Commissioner will be good as to refer
to his office the Authority
under which local Cess at the
rate of one anna per Rupee
the Still head duty is to be levied only
on liquor issued from the
Distillery for Sale in the settled
portions of this District -

(Sd.) Henry L. Nicholls
Commissioner.

Deputy Commissioner's Office
Bangalore 30th
Dated 31st

From

The Deputy Commissioner
Bangalore District.

To The Commissioner
Kundy drog Dist

Sir

With reference to your Docket No 792 of 25th September last, I have the honor to State that Local Cess at one anna per Rupee of Slitt Head duty is levied only on liquor issued from the Distillery for Sale in the Settled portions of the District as the Govt Commissioner's Notification No 312 dated 14th November 1871 directs that the Cess should be levied at 1/2 an anna on each rupee of the collections under the head abkari including Toddy Contracts refers to unsurveyed Taluq only —

I have &c

(Signed) F. G. Cummings
Dy. Commissioner

"Copy"

R. H. Sanders
Manager
for Commissioner

Rev Circular

1877.8

61

36

From

The Secretary to the Chief Commissioner of Mysore.

To The Commr Bangalore &c

Asstt Cmr Nagar —

Dated 12th March 1878

Despatched

Received

Enclosures No.

General No. 1878 76

Rev No. 65

Section L B
File No 26-76
Serial No 8

I request to be obligingly furnished with an expression of your opinion as to the advisability of levying the local cess on sayer and Abkari collections in unsettled talukas @ one anna in lieu of the existing rate of half an anna on the rupee.

Secretary

8-2-57. 1878 O 2.

R 24

From Hon. Commissioner Nagpur

To Secretary to Chief Commissioner, General Department.

Section L B

File No 21 76

Serial No 9

Dated 22 March

Despatched

Received April

ENCLOSURES NO. —

General No. 324 1877—78.

Res. No. 247

Submits his Summary showing receipts to local Cess on Ry. Coffee value and Jabalpur Collections & Unsettled Talukas at one anna

Dy Supt

2.4.78

Summary

Nagpur

Cess

Coffee

Letter No. 7491, 78 Nagpur

249

Ex.

Secd

1074/78

3/4

General No 1324
Rd 247

Nagar Dy Commrs Office
Camp Nagar 22d March
1878.

To

The Secretary to the
Chief Commissioner of Mysore
General Department

Sir,

In reply to your Docket
No 10876 dated 12th Instant, requesting
R. 65.
an expression of opinion as to the
advisability of levying the local
cess on Sayer, Coffee halut and
Abkari collections in unsettled
Taluks at one anna, I have the
honor to state that the present
exigencies of the public service clearly
point to the necessity of augmenting
the District Fund in view to re=
lieving charges now borne by Pro=
vincial funds. I therefore advocate
the

the immediate enhancement of the local cess on Sugar, Tobacco and coffee halt from time to time in unsettled Talukas.

In my letter No. 1291/259 of the 18th March 1918, I have urged that the additional cess should be levied also on land revenue to admit of the District Fund bearing a portion of the pay and batta of the District Engineer, and have recommended further the levy of an irrigation cess on wet lands to meet the cost of upkeep of minor tanks. It is well known that the holders of rice and garden land in unsettled Talukas enjoy at present the same advantages as those in settled Talukas, while from holding more land than recorded in

on the accounts they cannot be said to bear their fair share of taxation.

I have the honor to be
Sir,
Your most Obed.t Servant.

J. Mill

Rfg. Commissioner.

B06

Ex. Duftur
Eg
2-4-78

Section L.B.
File No 24-51
Serial No 13

Recd 23 .1878

05-985-136

From The Commissioner Ajmer

To Secretary to Chief Commissioner, General Department

Dated 12th March.
Despatched 13th April.
Received 18th April.

Enclosures No.

General No. 160
No. 156 1877-78

Sir,

In reply to your [illegible] No. 1087/65 dated 12th March 1878, I have the honor to state, for the information of the Chief Commissioner, that I concur in the desirability of levying the local cess at one anna instead of two annas in the Rupee in Sayer, Coffee Halat and Abkarry Collections in the unsettled Talukhs.

2 Copy of docket, No. 1145, dated 23rd Instant,

from the Dy Commissioner, Inspour,
in favor of the above proposal is
herewith submitted. The reply
from the Dy Commissioner, Utapan,
has not been received yet.

I have the honor to be,

Sir,

Your most obt Servant,

Commissioner, &c &c

1878

From The Dy Comt. Inspr Genl

To The Comt Genl

Dated 23d March

Despatched

Received

Enclosures No.

General No. 1145 } 18

No.

Mrs Cir docket No. 640 dated 19 instant

In reply has the honor to inform that the undersigned considers that the Local Cess may be levied at the rate of one anna instead of half an Sayer

Coffee, Halut and
Abbaney Collections
in unsettled valuables.

Sd L. Pearce
Dy Comt
Eugene Dist

Copy
A. Wolfe
for Dft Genl
Ord

0474.

1878

From The Commissioner of the Shikarpur Div.

Secretary to Chief Commissioner, General Department.

Section L. B.
File No 24-N
Serial No 11

Dated Jacobabad the 1st April 1878.
Despatched
Received

Enclosures No.
General No. 83
No. 4 | 187

5985
1/36
9 2/4

No: 1897 of 27th March 878

This Office Letter No. 760 dated 29th ulto. on the Subject of levying the Local Cess at one anna on Sayer Collections in the unsettled Talooks.

In continuation of the above forwards the marginally noted Copy of a docket from the Deputy Commissioner Hassan, Expressing his opinion in favor of the proposed measure.

D.C.

Commissioner
Shikarpur Div.

To Dy Com

From

The Deputy Commissioner
Hassan District.

To

The Commissioner
Ashtagram Division

No. 1897 Dated 27th March 1878.

Your docket No. 640 of the 4th Instant, requesting opinion as to the advisability of levying the local cesses on Layer Coffee Kalut and Nellari Collections in unsettled Talookhs at one anna, instead of half anna in the rupee.

With reference to the above I have the honor to state that the undersigned sees no reason why it should not be done.

Col. N. Chelvengar
for Deputy Commissioner
Hassan District.

Copy

L. J. Wolfe

for D. H. Commissioner

8-N-589

2275

1878

From The Commissioner Kumaydroog Division

To

Secretary to Chief Commissioner,
General Department.

Section L.B.

File No 21-76

Serial No 11

Dated 14th May 1878

Despatched

Received 15th

ENCLOSURES NO.

General No. 15 } 1878—74.
No. 11

Secretary's docket
No 1087 of 12 June 1878
P.C.

Submits opinion on the
subject of levying local
cess on Sayer Coffee Estate
and others collections
in question to be
one anna instead of half
an anna on the rupee.

To
Secretary
to Govt
14.5.78
No 1575

W.L.
16/5

No. R. L. 5

Mundakayam Revenue
Commissioner's Office
Bangalore 8th May 1878.

To

The Secretary to the
Chief Commissioner
of Mysore

Sir,

I have the honor to acknowledge the receipt of your docket C. No. 1087/B. 65. of the 12th March last calling for an expression of opinion as to the advisability or otherwise of levying local cess on Sayer, Abkari, and Customs collections in unsettled Talooks at one anna instead of half an anna in the rupee

2. Having deemed it advisable to consult the Dy Commissioners on the subject both in Canara and Malabar, the former express themselves in favour of the levy of the cess at the increased rate, the former officer adds that in

1878. 9 No 10

Section LB
File No 26-26
Serial No 12

From 1 in July 1878

To The Commr of the Kandyan Dist

Dated 13th } May
Despatched } April
Received 15

Enclosures No.

General No. 1048

No. 11

This office Cy No 1826 dy 12 March 78 Attwood

M. 65

requesting to be furnished with his opinion as to the advisability of reducing the rate of Local cess on Tayer, Copper Salat & Abkari collections in unsettled talaks to one anna in the rupee.

Requests an early reply to the above.

By order

[illegible]

Asst Secretary.

[illegible]
15/4

General No. 2437
R. 41.

Section. L. & B.
No. 26-24
Serial No. 13

Mysore Chief Commrs Office
Bangalore 7th July 1878

To The Survey & Settlement Comr
of Mysore.

Sir,

Adverting to your letter No. 312 dt. 25th April 1878, advocating the imposition in settled as well as unsettled talukas, of Local Fund cess @ one anna on the rupee and to other Office Notifications noted on the margin, authorizing the levy in lieu of Phuslee-tax, of Local cess @ half anna per rupee on unsurveyed talukas, I am directed to state that with the view of augmenting the State revenues, the Chief Comr has at present under his consideration the question of enhancing the existing rate of Local cess to

No. 105 dt. 10 June 1871
No. 312 dt. 14 Nov. 1871

* Vide are Price's pamphlet.

one anna ~~this~~ the rupee, Lucette Taluka -

~~this to request the favr~~ 2 I am back Shelim
of being informed whether for address & year ago
your subsequent experience opinion, as to
has led you to modify purpose of proxy
the opinion expressed in his last minutes &
your letter above noted, Settles a Lucette
and whether there is Taluka, or Shelim
anything in the circum- for his experience for
-stances of the present how much part of
time that would under his income of his
the increase of the land revenue demand
increased rate inoperative. in the taluka dep, for
3 I am to add that has been led & ~~abtn~~
the majority of the ~~for~~ modify first
District and Divisional opinion
officers have expressed
themselves in favor of
the measure referred to
above.

I have etc

Secretary

Rec. 1878

To. The Survey & Settlt. Commr.
of Mysore

1st July 1878.

General No. 2437
R. 41

Encl. Settlt. Commr's No. 312 dd. 25th April 1878.

Encl. for a/c & remarks.

Enquiring whether he adheres to the opinion expressed 8 years a/c as to the propriety of fixing the Local cess rate uniformly in settled and unsettled Talukas, or whether he has since gained, he is led to modify that opinion.

28/7/6

Secretary

Asst.

G.A.D. 1879. 0 1 8 1 3
M.835 Revenue 41

1878

From,

The Survey & Settlement Commissioner

Mysore.

Section LB.
File No 26-26
Serial No 41

To,

The Secretary to the Chief Commissioner,

Revenue ~~General~~ Department.

Dated Poona 24th July 1878

Despatched — 27th —

Received 30

ENCLOSURES No.

General No. 801
No.

Requesting the imposition of a one anna local cess generally both on settled and unsettled villages

To Draftsman
30-7-78
22 31/7/78 DNL Comm.
31/7

No. 801 of 1878

From,

Colonel W. C. ANDERSON,

Survey and Settlement Commissioner Mysore.

To,

THE SECRETARY TO THE CHIEF COMMISSIONER,

for the Government of the Territories of His Highness

the Maharajah of Mysore.

Survey Commissioner's Office

Poona 24th July 1878.

SIR,

With reference to your No 2437/41 of the 1st instant I have the honor to give my opinion as follows.

2 The incidence of the land assessment in Mysore in unsettled Talookas is undoubtedly exceedingly unequal. being as a general rule lighter on the land of people of the influential classes Officials and others than on the

opposite class The difference between a half anna Local Fund cess and a one anna Local Fund cess is however practically of such a small amount that I still see no objection whatever to the general collection of a one anna Local cess on all lands both in settled and unsettled Talookas.—

Your obedt Servant

C. Hayward

Survey and Settlt Commr of

Mysore

re Distillery —

Redacy Furnace
10.2.79

Section LB
No 21 76
Serial No 15

Reserve
Drawn

1880 Wks. 5408

The Dy Commissioner
Imporc
To
The Revenue Secretary
to the Ch. Comr

Dated 1/2
Despatched
Received 5/2 February 88

Encl no

Generals
No 1670 } 1880

Requests instruction as to whether the 1 annual Grass tubbies to the arrack Contractors Lease.

S 2.80
To.

2

Subd
6/2

Reference
Letter to the Ch. Comr
Contract Board, Imp.
Put up &c

Put up
6/2

The object of the reference is not
clear.
The contract entered into with
Messrs Macaskie & Co is not to be
the payment of any Grass tubbies
Farms but for supply of supplies
Liquor at scheduled rates
therefore he cannot be called
to pay any local cess —
The rates of the head Contract
said Grass in the Schedule referred
are 3.3 do Imperial
2.2 do Colonial
These rates will be levied
from the purchasers of the

Under Rule 1102 Rev 1020

6/2

56

No 1670.

Dy. Commissioners Office
Mysore District
Camp. Antersante 2d Feb 1880

To
The Revenue Secretary to the
Chief Commissioner of Mysore

Sir

With reference to Chief Commissioner's Camp Circular No 48 of 24th November 1879 I have the honor to request instructions viz to whether the Arrack contractors Arrack cess applies to the renewal contract on the 1st April 1879 (the date from which the additional cess is to be collected) but executed the contract bond on the 1st May 1879 or subsequent to the date. Does it therefore come under the terms of the notification or not?

* The words in pencil

2 In the next place, if ruled that this is to be paid I request to know in what manner Under the Conditions of the notification calling for tenders - Vide Local Gazette Part II page 179 of 1st March 1878 the excise duty fixed was inclusive" of local cess and therefore the deduction was merely a book account transfer, if this course was correct and be applied

to

to the Annexcess it may pass as a mere matter of account but if as per the recent Notification of 24th November 1899 etc to be "levied" at the enhanced rate from the holder of the License it appears to me it will entail a reconsideration of the prices of vend by retail Vendors, whose profits are now not large

I have the honor to be
Sir
Your most obed't Servant

C Reid

Dy Commissioner
Mysore Division

Section LaB
File No 21:26
Serial No 16

Read:-

Letter No. 1670 of the 22 February 1880, from the Dy Commr Mysore District.

No. 6200 of 20 Febry 1880.
R. 1090

Order thereon.

The Arrack Contract in Mysore being for the manufacture and supply of arrack to Govt at a fixed price, it cannot be liable to any Cess. It constitutes no item of revenue - The Excise duty which forms the Govt revenue ~~xxx~~ already includes the Local Cess at one Anna in the Rupee.

Cy

To. The Dy. Commr Mysore Dt. } Rev: Secty.

R 1880

To
The Deputy Commissioner
Mysore Dtt

Dated 20 February
Recd 21 "

Encl

No. 6200
R. 1090

States that the Arrack Contract in Mysore is not liable to any cess.